

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 184 - HB 444**

February 23, 2023

**SUMMARY OF BILL:** Authorizes the city of Moscow in Fayette County to hold a local option referendum to permit the manufacture, receipt, sale, storage, transportation, distribution, and possession of alcoholic beverages, within the territorial limits of the municipality, by a majority vote. Authorizes certain municipalities, with populations between 570 and 699 according to the 2020 federal census or subsequent census, to hold a local option referendum on the condition that the municipality has a full-time police department.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The city of Moscow and at least eight additional municipalities will be authorized to hold a referendum allowing permit the manufacture, receipt, sale, storage, transportation, distribution, and possession of alcoholic beverages.
- Counties that such municipalities are located in are already authorized to hold such referendums and currently allow some or all of the authorized activities.
- If additional referendums pass and there are market entrants that engage in the retail sale of alcoholic beverages, there may be an increase in state and local tax revenue and fee revenue to the Alcoholic Beverage Commission.
- Given the population sizes of the municipalities that would become eligible to hold an alcoholic beverage referendum, the low number of additionally eligible municipalities, and that these municipalities are located in counties with some form of alcohol referendum, any additional sales tax revenue is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Carsner, Executive Director

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